

State of California  
BOARD OF EQUALIZATION  
USE FUEL TAX REGULATIONS

**Regulation 1320. VEHICLE FUEL TANK DELIVERIES FOR OFF-HIGHWAY USE.**

*Reference:* Sections 8607, 8653, Revenue and Taxation Code.

A user whose use of fuel is exempt from the tax under Section 8653 because of the operation of his vehicle exclusively off the highway, may be authorized by the Board to purchase fuel without payment of the tax to the vendor when the vendor delivers the fuel into the fuel tank of the user's vehicle at the location where the vehicle is operated exclusively off the highway. The user shall submit evidence satisfactory to the Board that he is eligible for the exemption and the authorization.

The user shall execute and furnish to each vendor from whom fuel is purchased a certificate for all fuel purchased without payment of the tax to the vendor pursuant to the authorization of the Board. The certificate shall be in form substantially as follows:

"The purchaser hereby certifies that he is the holder of valid California Use Fuel Tax Permit Number \_\_\_\_\_; that he has been issued authorization by the State Board of Equalization permitting the purchase of fuel delivered into the fuel tanks of vehicles operated by him exclusively off the highway without paying the tax to the vendor; that the use of the fuel so purchased is exempt from the Use Fuel Tax under Section 8653 of the Revenue and Taxation Code.

Name of Vendor .....

Purchaser .....

Address .....

Dated ..... "

*History:* Effective October 17, 1959.